

**Exhibit B**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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<i>In re</i>	: Chapter 11
	:
NEWPAGE CORPORATION, <i>et al.</i> ,	: Case No. 11-12804 (KG)
	:
Debtors. <sup>1</sup>	: Jointly Administered
	:
-----x	Re: Docket No. ____

**ORDER APPROVING STIPULATION BY AND AMONG THE  
DEBTORS AND THE UNITED STATES OF AMERICA  
ESTABLISHING AGREED RESERVE FOR PLAN DISTRIBUTION**

Upon the motion dated December 10, 2012 (the “Motion”)<sup>2</sup> of NewPage Corporation (“NewPage”) and those of its subsidiaries and affiliates which are title 11 debtors and debtors in possession (collectively with NewPage, the “Debtors”), requesting an order approving the stipulation annexed to the Motion as Exhibit A (the “Stipulation”) between the Debtors and the United States of America (the “United States,” and, together with the Debtors, the “Parties”), establishing an agreed reserve for distribution under the *Debtors’ Fourth Amended Joint Chapter 11 Plan* [Docket No. 2635] (the “Plan”) with regard to proof of claim number 2659 (“Claim 2659”) filed by the United States, all as more fully described in the Motion; and the Court having subject matter jurisdiction to consider the Motion and to issue the relief requested therein in accordance with 28 U.S.C. § 1334; and the Motion and the relief

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<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor’s federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors’ corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

requested therein being a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2); and due and proper notice of the Motion having been provided; and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is:

ORDERED that the Motion is granted as may be modified herein; and it is further

ORDERED that, pursuant to Bankruptcy Rule 9019, the Stipulation is approved in its entirety and all of its terms are incorporated herein by reference (and the failure to specifically described or include herein any particular provision in the Stipulation shall not diminish or impair the effectiveness of such provision); and it is further

ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that neither the Debtors, nor the United States, nor any other party to the Stipulation shall take any act or action that is inconsistent with the Stipulation; and it is further

ORDERED that this Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.

Dated: \_\_\_\_\_, 2012  
Wilmington, Delaware

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The Honorable Kevin Gross  
Chief Judge, United States Bankruptcy Court